

**CHAPTER NO. 767**

**HOUSE BILL NO. 3139**

**By Representatives Rinks, Maddox**

**Substituted for: Senate Bill No. 3200**

**By Senators Clabough, Rochelle**

AN ACT to amend Tennessee Code Annotated, Section 67-6-206, relative to sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-206(b), is amended by adding as a new subdivision (7) the following:

(7) Notwithstanding the requirement of direct contact, natural gas used to generate heat for the production of primary aluminum and aluminum can sheet products when sold to or used by manufacturers shall be exempt entirely from the tax imposed by this chapter; provided, that the manufacturer applies for and receives a certificate of exemption as required by this section. Nothing shall be inferred from this subdivision as to the law in effect prior to this change.


SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: April 1, 1998**

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 16th day of April 1998**

  
DON SUNDQUIST, GOVERNOR